

REMARKS/ARGUMENTS

Upon entry of this Amendment, Claims 45-50 will be pending in the application.

Independent Claim 45 has been amended to more clearly recite a system for providing financial accounting statements for a first entity, comprising: a first computer having at least one file from which an accounting statement may be generated; a second computer for receiving data inputs, said data inputs including electronically recorded financial transaction information made between said first entity and a second entity; and an open communication network capable of transferring said data inputs from said second computer to said file of said first computer, wherein said data inputs in said file of said first computer may be used to produce said accounting statements derived from said financial transaction information including income, expense, asset and/or liability information for said first entity.

Claims 28-44 and 51-70 have been canceled without prejudice.

Double Patenting

Claims 28 and 35-50 were rejected on the ground of non-statutory obviousness-type double patenting as being unpatentable over certain claims of co-pending Application Serial No. 09/975,457. In view of the fact that the 09/975,457 application has been abandoned, it is submitted that the obviousness-type double patenting rejection based thereon should be withdrawn.

Claims 28, 35-51 and 67-69 were rejected on the ground of non-statutory obviousness-type double patenting over Claims 1-18 of U.S. Patent No. 5,875,435. Applicant notes that a Terminal Disclaimer over the 5,875,435 patent was previously submitted to the Office during prosecution of the present application on May 15, 2003. A copy of the previously submitted Terminal Disclaimer, and accompanying transmittal form, fee transmittal, facsimile cover sheet, and facsimile receipt confirmation are attached. It is submitted that the previously submitted Terminal Disclaimer obviates the non-statutory double-patenting rejection over the 5,875,435 patent.

35 U.S.C. § 101 Rejections

Claims 28-44, 51-54, 63-66 and 70 were rejected under 35 U.S.C. § 101 as allegedly being drawn to non-statutory subject matter. Applicant submits that these claims recite statutory subject matter. However, in view of the fact that Claims 28-44, 51-54, 63-66 and 70 have been canceled by the present Amendment, the 35 U.S.C. § 101 rejection has been obviated.

35 U.S.C. § 102 Rejections

Claims 28-39 and 41-70 stand rejected under 35 U.S.C. § 102(b) as allegedly being anticipated by Nelson '265. With respect to independent Claim 45, the Office Action states:

Nelson teaches a system, method and computer readable medium containing instruction for providing financial accounting statements for a first entity, comprising:

a first computer having at least one file from which an accounting statement may be generated (see Finance Dept. Terminal (42));

a second computer for receiving data inputs, said data inputs including electronically recorded financial transaction information made between said first entity and a second entity (see Fig. 2, Central Processing System (30), Record Storage (50);

an open communication network for transferring said data inputs from said second computer to said file of said first computer (see Fig. 1, column 3, lines 7-12, 20-24; where different terminal are linked to processing system 20 through data communication link)

means for performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs, and producing said accounting statement derived from the financial transaction information including income, expense, asset and/or liability information for the first entity (see Fig. 2, Central Processing System (30); column 3, lines 65-67 to column 1-12; column 6, lines 26-31; column 9, lines 43-50).

Applicant submits that the presently claimed invention is patentable over Nelson '265. Independent Claim 45, as amended, recites a system for providing financial accounting statements for a first entity, comprising: a first computer having at least one file from which an accounting statement may be generated; a second computer for receiving data inputs, said data inputs including electronically recorded financial transaction information made between said first

entity and a second entity; and an open communication network capable of transferring said data inputs from said second computer to said file of said first computer, wherein said data inputs in said file of said first computer may be used to produce said accounting statements derived from said financial transaction information including income, expense, asset and/or liability information for said first entity. The combination of features recited in Claim 45 is not taught or suggested by Nelson '265.

The Examiner is apparently reading the first computer recited in Claim 45 on the finance department terminal shown as element 42 in Fig. 1 of Nelson '265. However, as disclosed at column 3, lines 61-64 of the reference, the terminal (42) is merely used to print out periodic statements and billing statements for clients. There is no disclosure that the terminal (42) could be a computer, nor that such a terminal could be connected via an open communication network to receive data inputs including electronically recorded financial transaction information made between first and second entities, as recited in Claim 45. For at least those reasons, Claim 45, and Claims 46-50 which depend therefrom, are patentable over Nelson '265.

Supplemental Information Disclosure Statement

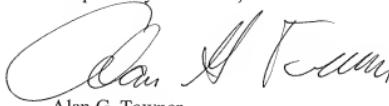
Applicant is in the process of preparing a Supplemental Information Disclosure Statement, which will be submitted to the Office under separate cover.

Conclusion

In view of the foregoing amendments and remarks, it is submitted that Claims 45-50 are patentable over the prior art of record, and the application is in condition for allowance. Accordingly, an early notice of allowance of this application is respectfully requested.

In the event that any outstanding matters remain in connection with this application, the Examiner is invited to telephone the undersigned at (412) 263-4340 to discuss such matters.

Respectfully submitted,



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COPY

FACSIMILE TRANSMISSION COVER PAGE

DATE: May 15, 2003
RECIPIENT: Examiner Debra Charles
COMPANY: U.S. Patent and Trademark Office
RECIPIENT'S FAX NO.: (703) 746-5527

FROM: Alan Towner
FILE NUMBER: GTB 49468
NUMBER OF PAGES
(including cover page): 4

MESSAGE: RE: U.S. Patent Application Serial No. 09/975,458

SENT BY: J. Winton TELEPHONE NUMBER: (412) 263-2000 ext. 1413

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TRANSMITTAL FORM

(to be used for all correspondence after initial filing)

	Application Number	09/975,458
	Filing Date	October 11, 2001
	First Named Inventor	Gordon T. Brown
	Art Unit	3629
	Examiner Name	Debra F. Charles
Total Number of Pages in This Submission	Attorney Docket Number	47781-6

ENCLOSURES (Check all that apply)

<input checked="" type="checkbox"/> Fee Transmittal Form	<input type="checkbox"/> Drawing(s)	<input type="checkbox"/> After Allowance Communication to a Technology Center (TC)
<input type="checkbox"/> Fee Attached	<input type="checkbox"/> Licensing-related Papers	<input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences
<input type="checkbox"/> Amendment/Reply	<input type="checkbox"/> Petition	<input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief)
<input type="checkbox"/> After Final	<input type="checkbox"/> Petition to Convert to a Provisional Application	<input type="checkbox"/> Proprietary Information
<input type="checkbox"/> Affidavits/declaration(s)	<input type="checkbox"/> Power of Attorney, Revocation	<input type="checkbox"/> Status Letter
<input type="checkbox"/> Extension of Time Request	<input type="checkbox"/> Change of Correspondence Address	<input type="checkbox"/> Other Enclosure(s) (please identify below):
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<input type="checkbox"/> Information Disclosure Statement	<input type="checkbox"/> Request for Refund	
<input type="checkbox"/> Certified Copy of Priority Document(s)	<input type="checkbox"/> CD, Number of CD(s) _____	
<input type="checkbox"/> Response to Missing Parts/ Incomplete Application		
<input type="checkbox"/> Response to Missing Parts under 37 CFR 1.52 or 1.53		
	Remarks _____	

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm or Individual	Alan G. Towner Pletragallo, Bosick & Gordon
Signature	
Date	May 15, 2003

CERTIFICATE OF TRANSMISSION/MAILING

I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, Washington, DC 20231 on this date: May 15, 2003

Typed or printed	Alan G. Towner
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Date	May 15, 2003

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FEE TRANSMITTAL

for FY 2003

Effective 01/10/2003. Patent fees are subject to annual revision.

 Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT (\$ 55.00)

Complete if Known

Application Number	09/975,458
Filing Date	October 11, 2001
First Named Inventor	Gordon T. Brown
Examiner Name	Debra F. Charles
Art Unit	3629
Attorney Docket No.	47781-6

METHOD OF PAYMENT (check all that apply)

 Check Credit card Money Order Other None Deposit Account:

Deposit Account Number	500859
Deposit Account Name	Pietragallo

The Director is authorized to: (check all that apply)

- Charge fee(s) indicated below. Credit any overpayments
 Charge fee(s) indicated below during the pendency of this application
 Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

FEE CALCULATION

1. BASIC FILING FEE

Large Entity Fee Code (\$)	Small Entity Fee Code (\$)	Fee Description	Fee Paid
1001 750	2001 375	Utility filing fee	
1002 330	2002 165	Design filing fee	
1003 520	2003 260	Plant filing fee	
1004 750	2004 375	Reissue filing fee	
1005 160	2005 80	Provisional filing fee	
SUBTOTAL (1)			(\$ 0)

2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

Total Claims	Independent Claims	Multiple Dependent	Fee from Extra Claims below	Fee Paid
			-20** =	X =
			- 3** =	X =
				=

Large Entity Fee Code (\$)	Small Entity Fee Code (\$)	Fee Description
1202 18	2202 9	Claims in excess of 20
1201 84	2201 42	Independent claims in excess of 3
1203 280	2203 140	Multiple dependent claim, if not paid
1204 84	2204 42	** Reissue independent claims over original patent
1205 18	2205 9	** Reissue claims in excess of 20 and over original patent
SUBTOTAL (2)		(\$ 0)

*or number previously paid, if greater; For Reissues, see above

FEE CALCULATION (continued)

3. ADDITIONAL FEES

Large Entity	Small Entity	Fee Description	Fee Paid
1051 130	2051 65	Surcharge - late filing fee or oath	
1052 50	2052 25	Surcharge - late provisional filing fee or cover sheet	
1053 130	1053 130	Non-English specification	
1812 2,520	1812 2,520	For filing a request for ex parte reexamination	
1804 920*	1804 920*	Requesting publication of SIR prior to Examiner action	
1805 1,840*	1805 1,840*	Requesting publication of SIR after Examiner action	
1251 110	2251 55	Extension for reply within first month	
1252 410	2252 205	Extension for reply within second month	
1253 930	2253 465	Extension for reply within third month	
1254 1,450	2254 725	Extension for reply within fourth month	
1255 1,970	2255 985	Extension for reply within fifth month	
1401 320	2401 160	Notice of Appeal	
1402 320	2402 160	Filing a brief in support of an appeal	
1403 280	2403 140	Request for oral hearing	
1451 1,510	1451 1,510	Petition to institute a public use proceeding	
1452 110	2452 55	Petition to revive - unavoidable	
1453 1,300	2453 650	Petition to revive - unintentional	
1501 1,300	2501 650	Utility issue fee (or reissue)	
1502 470	2502 235	Design issue fee	
1503 630	2503 315	Plant issue fee	
1460 130	1460 130	Petitions to the Commissioner	
1807 50	1807 50	Processing fee under 37 CFR 1.17(q)	
1808 180	1808 180	Submission of Information Disclosure Stmt	
8021 40	8021 40	Recording each patent assignment per property (times number of properties)	
1809 750	2809 375	Filing a submission after final rejection (37 CFR 1.129(a))	
1810 750	2810 375	For each additional invention to be examined (37 CFR 1.129(b))	
1801 750	2801 375	Request for Continued Examination (RCE)	
1802 900	1802 900	Request for expedited examination of a design application	

Other fee (specify) **Terminal Disclaimer***Reduced by Basic Filing Fee Paid **SUBTOTAL (3)** (\$ 55)

(Complete if applicable)

SUBMITTED BY **Alan G. Towner** **32,949** **Telephone** 412.263.4340**Signature** *[Signature]* **Date** 5/15/2003

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COPY**TERMINAL DISCLAIMER TO OBVIATE A DOUBLE PATENTING
REJECTION OVER A PRIOR PATENT**Docket Number (Optional)
47781-6

In re Application of: **Gordon T. Brown**
 Application No.: **09/975,458**
 Filed: **October 11, 2001**
 For: **AUTOMATED ACCOUNTING SYSTEM**

The owner*, Noah Systems, Inc., of 100 percent interest in the instant application hereby disclaims, except as provided below, the terminal part of the statutory term of any patent granted on the instant application, which would extend beyond the expiration date of the full statutory term defined in 35 U.S.C. 154 and 173, as presently shortened by any terminal disclaimer, of prior Patent No. 5,875,435. The owner hereby agrees that any patent so granted on the instant application shall be enforceable only for and during such period that it and the prior patent are commonly owned. This agreement runs with any patent granted on the instant application and is binding upon the grantee, its successors or assigns.

In making the above disclaimer, the owner does not disclaim the terminal part of any patent granted on the instant application that would extend to the expiration date of the full statutory term as defined in 35 U.S.C. 154 and 173 of the prior patent, as presently shortened by any terminal disclaimer, in the event that it later: expires for failure to pay a maintenance fee, is held unenforceable, is found invalid by a court of competent jurisdiction, is statutorily disclaimed in whole or terminally disclaimed under 37 CFR 1.321, has all claims canceled by a reexamination certificate, is reissued, or is in any manner terminated prior to the expiration of its full statutory term as presently shortened by any terminal disclaimer.

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

2. The undersigned is an attorney or agent of record.


 5/15/2003
 Signature Date

Alan G. Towner, Reg. No. 32,949

Typed or printed name

(412) 263-4340

Telephone Number

- Terminal disclaimer fee under 37 CFR 1.20(d) included.

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DATE: May 15, 2003
RECIPIENT: Examiner Debra Charles
COMPANY: U.S. Patent and Trademark Office
RECIPIENT'S FAX NO.: (703) 746-5527

FROM: Alan Towner
FILE NUMBER: GTB 49468
NUMBER OF PAGES
(including cover page): 4

MESSAGE: RE: U.S. Patent Application Serial No. 09/975,458

SENT BY: J. Winton TELEPHONE NUMBER: (412) 263-2000 ext. 1413